## ABSTRACT OF THE DISCLOSURE

M (M is in the plural) sound source signals T1, T2, T3, T4, each having at least one information of position information, are synthesized to N sound source signals SL, SR based on this information where N is smaller than the number (M) of the sound source signals and N synthesized sound source signals SL, SR having this synthesized information are localized in virtual sound image. An amount of data to be processed can be reduced while virtual reality can be realized by sounds.